

**STATE OF WISCONSIN  
CLASSIFICATION SPECIFICATION**

**REVENUE AUDITOR  
CLASSIFICATION SERIES**

**I. INTRODUCTION**

**A. Purpose of This Classification Specification**

This classification specification is the basic authority under Wis. Admin. Code ER 2.04 for making classification decisions relative to present and future professional positions located within the Department of Revenue which audit tax returns, credit claims, and financial records of individuals, partnerships, taxation districts, taxing jurisdictions, municipalities, corporations, estates, and fiduciaries for the proper application of the Internal Revenue Code and Wisconsin tax laws. Positions allocated to this series conduct office audits of the tax returns of multiple tax types, credit claims, and financial records consisting of a file including 3-4 years of tax returns of individuals, partnerships, corporations, estates, Limited Liability Companies (LLC), and/or fiduciaries for the proper application of the Internal Revenue Code and Wisconsin tax laws; acquire additional information from taxpayers, including writing customized letters addressing individual situations and other sources available both internally and externally; prepare assessments, refunds and refund denials, including audit schedules explaining all changes relating to the Internal Revenue Code, Wisconsin Statutes, Case Law and/or other references handle appeals and taxpayer complaints, and assist in state aid and/or tax program law updates and process improvements. This classification specification will not specifically identify every eventuality or combination of duties and responsibilities of positions that currently exist, or those that result from changing program emphasis in the future. Rather, it is designed to serve as a framework for classification decision-making in this occupational area.

Classification decisions must be based on the “best fit” of the duties within the existing classification structure. The “best fit” is determined by the majority (i.e., more than 50%) of the work assigned to and performed by the position when compared to the class concepts and definition of this specification or through other methods of position analysis. Position analysis defines the nature and character of the work through the use of any or all of the following: definition statements; listing of areas of specialization; representative examples of work performed; allocation patterns of representative positions; job evaluation guide charts, standards or factors; statements of inclusion and exclusion; licensure or certification requirements; and other such information necessary to facilitate the assignment of positions to the appropriate classification.

**B. Inclusions**

This series encompasses professional positions located within the Department of Revenue which audit tax returns, credit claims, and financial records consisting of a file of 3-4 years of individuals, partnerships, corporations, estates, and/or fiduciaries for the proper application of the Internal Revenue Code and Wisconsin tax laws. Positions allocated to this series spend the majority of their time conducting office audits of the tax returns, credit claims, and financial records consisting of a file of 3-4 years of individuals, partnerships, taxation districts, taxing jurisdictions, municipalities, corporations, estates, and/or fiduciaries for the proper application of the Internal Revenue Code and

Wisconsin tax laws; acquiring additional information from taxpayers; preparing assessments and refunds; handling appeals and taxpayer complaints; utilizing computers to access numerous databases and/or automated mainframe retrieval applications to review and analyze recorded information; and assisting in state aid and/or tax program updates and process improvements.

C. Exclusions

Excluded from this series are the following types of positions:

1. Positions located outside of the Department of Revenue that conduct audits unrelated to the application of Internal Revenue Code and Wisconsin tax laws.
2. Positions located in the Department of Revenue which for the majority of the time conduct or review field audits related to Internal Revenue Code and Wisconsin tax laws and are more appropriately classified as Revenue Field Auditors.
3. Positions located in the Department of Revenue that review returns and credit claims for completeness to enable the computer processing system to accept the return and complete the tax record for the majority of the time.
4. Positions located in the Department of Revenue that perform a limited review of a single year's tax return or credit claim to verify the correctness of an item of income, deduction or a credit claim or a specific issue prior to completing the processing of the return for the majority of the time.
5. Positions located in the Department of Revenue where the scope of the review is limited to computer generated adjustment notices for the majority of the time.
6. All other positions that are more appropriately identified by other classification specifications.

D. Entrance Into and Progression Through This Series

Employees typically enter positions within this classification series by competitive examination for Revenue Auditor positions. Progression to the objective levels within each allocation pattern will typically occur through reclassification. Movement to the advanced levels will occur by competition. The majority of a position's duties and responsibilities must be recognized in the classification definition in order for the position to be assigned to that level.

E. Definition of Terms Used in This Classification Specification

OFFICE AUDIT – Examination of Wisconsin tax returns and credit claims of individuals, partnerships, corporations, estates, trusts, LLCs, and fiduciaries with the intent to ensure that the entire account (business or individual) is accurate and complete (usually consisting of 3-4 years of tax returns) and may involve more than one type of tax. An Office Audit includes corresponding with the taxpayer or his/her representative to request explanation and documentation of all questionable items found on returns; researching tax issues using the Internal Revenue Code, Treasury Regulations, Wisconsin Statutes, Wisconsin Administrative Code, court cases, Revenue Rulings, and other relevant resource material to determine the proper treatment under IRC and Wisconsin tax law of items of income and deduction reported by the taxpayer; making an Adjustment of Account (as defined below); and handling appeals. Office Audit requires a broad

knowledge of federal and Wisconsin tax law, and therefore is different from a review in the scope of the work and level of knowledge required of the auditor.

**ACCOUNT** – All of a taxpayer's returns (generally for open years) for a specific tax type, e.g., individual income tax, corporation franchise/income tax, sales tax, etc.

**ADJUSTMENT OF ACCOUNT** – Preparation of a Notice of Amount Due, Notice of Refund, or Refund Denial based on the taxpayer's returns and information obtained through office audit. The adjustment of account includes explanations, schedules and computations prepared by the auditor to explain the changes made to the taxpayer's tax liability to support the department's position by citing IRC, Wisconsin Statutes or other appropriate authority. Adjustment of Account for the purpose of these classification specifications does not include correcting arithmetic errors made by the taxpayer or adjusting improper billings made by the department due to keying errors or other errors made during the processing of the return.

**CONSULTING** – Providing technical support and/or advice to an entity and to other Department of Revenue employees that work on processing incoming tax returns/documents, collect delinquent tax accounts, and those employees located in the field and branch offices.

**ENTITY** – An entity is usually an individual, trust estate, corporation, sole proprietorship, partnership, or non-profit organization. The entity is usually who is being audited.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** – Uniform minimum standards and guidelines for financial accounting and reporting which govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only board guidelines of general application, but also detailed practices of procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body of the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

**GENERALLY ACCEPTED AUDITING STANDARDS (GAAS)** – Standards established by the American Institute of Certified Public Accountants (AICPA) for the conduct and reporting of financial audits. There are 10 basic GAAS, classified into three broad categories: general standards, standards of field work, and standards of reporting. These GAAS set forth objectives of the audit and establish measures that can be applied to judge the quality of its performance. Professional auditing theory and/or practice, when referenced in the specifications, means GAAS.

F. Complexity Factors

The following position characteristics are considered indicators of increased complexity within the Revenue Auditor classification series. The degree to which these characteristics are present is an indication of a position's greater complexity.

- Number and complexity of rules: the number and complexity of state and federal statutes and regulations, administrative codes, and court cases.
- Existence and adequacy of established accounting and auditing policies and procedures: nonexistence and inadequacy of policies and procedures not well developed; complex or difficult policies and procedures.

- Number and type of industry and governmental accounting and auditing standards and specialized audit guides; many types or applications of highly specialized standards, complex or difficult standards requiring interpretations or guidelines developed for internal or external use, no specific guidance which requires development of tailor-made procedures.
- Number of routine, customized, or special audit programs: stability of programs (changing, new, or established): large number of routine audit programs, many customized audit programs, independent application, application of new techniques, recommends or decides on audits to be performed and scheduling of audits, development of customized or routine audit programs, coordinate or review work of other auditors.
- Auditor-in-Charge: reviews and coordinates work of other auditors for an audit program, trains auditors, may lead internal/external teams or special projects or specialty area.

## II. DEFINITIONS

### REVENUE AUDITOR

This classification is used as an entry progressing to a developmental level for the following positions. Work is performed under close progressing to limited supervision. (1) **Individual Income Tax Office Auditor**, responsible for conducting office audits of individual income tax returns and credit claims and auditing tax returns consisting of a file including 3-4 years of returns for the proper application of the Internal Revenue Code and Wisconsin tax laws; investigating and verifying tax information on tax returns; acquiring additional information from taxpayers; preparing assessments, refunds, and refund denials; handling appeals and taxpayer complaints; conducting training, research, technical writing and other special assignments; and providing taxpayer assistance; (2) **General Purpose Government Specialist**, responsible for working with and examining financial reports from counties, cities, villages and towns to ensure data presented is accurate and properly classified for aid formula, statistical purposes and publication; (3) **Taxing Jurisdiction Specialist**, responsible for examining reports from tax districts, counties, school and special purpose districts to perfect financial and valuation data used for state aid formulas, property tax apportionment, and statutorily required publication; and providing technical assistance to local officials to enable them to prepare property tax bills and properly apply Wisconsin State Tax Credit; (4) **Excise Tax Office Auditor**, responsible for office auditing motor fuel reports, including amended reports; overseeing the revocation of fuel tax licenses; resolve discrepancies found on the reports; providing general taxpayer assistance; performing file maintenance to the fuel tax accounts; (5) **Corporation Office Auditor**, responsible for auditing corporation franchise/income tax returns, individual income tax returns, partnership returns, and credit claims for compliance with the Internal Revenue Code and Wisconsin tax laws; acquiring information required to adjust and/or process returns and to verify items entered on the return; preparing assessments, refunds, and refund denials; handling appeals and taxpayer complaints, reviewing returns, and correspondence; conducting training, research, technical writing and other special assignments; and providing taxpayer assistance; (6) **Fiduciary, Inheritance, Gift, and Estate (FIGE) Tax Auditor**, responsible for auditing individual income tax returns, fiduciary income tax returns, inheritance tax returns, and gift tax returns so that the closing certificates for fiduciaries can be issued; shelf-auditing current fiduciary income tax returns of estates and trusts files; and providing taxpayer assistance; (7) **Transfer Fee Audit Specialist**, responsible for administering the real estate transfer fee audit program; monitoring county transmittal fee forms for collection purposes; recommending audit selection procedures; identifying and investigating potential violations of transfer fee law; and assessing additional fees and grant refunds to grantor of conveyance; or (8) **Sales and Use Tax Office Auditor**, responsible for conducting office audits of sales and use tax returns, for the proper application of the Wisconsin tax laws, acquiring additional information from taxpayers, preparing assessment and refunds; handling appeals and taxpayer complaints;

conducting training, research, technical writing and other special assignments; and providing taxpayer assistance.

### REVENUE AUDITOR 3

This is either objective level FIGE Auditor, objective level Individual Office Auditor, objective level Excise Tax Office Auditor, objective level Sales and Use Tax Office Auditor, developmental level Corporation Office Auditor, advanced developmental level General Purpose Government Specialist, developmental level Transfer Fee Audit Specialist. Positions allocated to this level function as: (1) **objective level FIGE Auditor**, responsible for auditing individual income tax returns of decedents and related accounts; fiduciary income tax returns, estate tax returns, inheritance tax returns and gift tax returns so that the closing certificate for fiduciaries, the certificate determining estate tax, the certificate determining inheritance tax, the release of inheritance and gift tax liens and the consents to transfer may be issued; developing and maintaining all fiduciary, estate, inheritance and gift tax forms and instructions; handling appeals, providing assistance to the attorney assigned to an appeal by an adjustment to the Circuit Court; performing research, technical writing and other special assignments; providing taxpayer assistance; reviewing and authorizing all fiduciary refunds in excess of a set amount issued from the IHIST system. Manually computing the tax, interest and fees of all estate, inheritance and gift tax returns; processing all estate, inheritance and gift tax returns including lates and amendeds; manually preparing assessments, bills and detailed explanations of adjustments for estate, inheritance and gift tax; collecting and processing initial and additional payments of estate, inheritance and gift tax; performing file maintenance to the Estate/Inheritance Tax System; resolving discrepancies on the exception reports of the estate tax system; verifying and maintaining the estate and inheritance tax system refund roll; closing out estate files after receipt of final return and probate closed; maintaining update inventory of assigned estates; and assisting in training new office and field auditors. Work is performed under general supervision; (2) **objective level Individual Income Tax Office Auditor**, centrally or in a district office. Responsible for conducting office audits of individual income tax returns and credit claims consisting of a file including 3-4 years of returns for the proper application of the Internal Revenue Code and Wisconsin tax laws; acquiring additional information from taxpayers; preparing assessments, refunds, and refund denials, including schedules fully explaining any adjustment made; offering settlements and closing cases by agreement; handling appeals and taxpayer complaints; and providing technical and procedural taxpayer assistance; providing technical assistance to other department staff; and assisting in training new office and field auditors. Positions that manage a specific audit program are responsible for hiring, training, evaluating and directing and monitoring the work of a number of limited term employees; managing the workload; developing procedures, manuals, forms and publications relating to the assigned program; developing continual improvement of the program including automation; keeping the internal and external work units apprised of changes, updates, and improvements to the program; producing reports for management; and performing any other administrative duties associated with such program. Work is performed under general supervision; (3) **objective level Excise Tax Office Auditor**, responsible for office auditing motor fuel reports, including amended reports; overseeing the revocation of fuel tax licenses; resolve discrepancies found on the reports; providing general taxpayer assistance; performing file maintenance to the fuel tax accounts. Work is performed under general supervision; (4) **developmental level Corporation Office Auditor**, responsible for auditing corporation franchise/income tax returns, individual income tax returns, partnership returns, and credit claims for compliance with the Internal Revenue Code and Wisconsin tax laws; acquiring information required to adjust and/or process returns and to verify items entered on the return; preparing assessments, refunds and refund denials, including preparing detailed schedules explaining any adjustments made; handling appeals, reviewing returns, and correspondence; performing training, research, technical writing and other special assignments; providing taxpayer assistance; and assisting in training new office and field auditors. Work is performed under limited supervision; (5) **advanced developmental level General Purpose Government Specialist**, responsible for working with and examining financial reports from large-sized local units; participating in seminars and workshops; communicating orally and in writing to local unit officials; providing limited technical assistance

to local unit officials; assisting in technical meetings with local unit officials; and recompiling financial reports for local units of this size. Work is performed under limited supervision; or (6) **developmental level Transfer Fee Audit Specialist**. Work is performed under limited supervision; (7) **objective level Sales and Use Tax Office Auditor**, responsible for conducting office audits of sales and use tax returns for the proper application of the Wisconsin tax laws; acquiring additional information from taxpayers; preparing assessments, refunds, and refund denials; handling appeals and taxpayer complaints; providing taxpayer assistance; and assisting in training new office and field auditors. Work is performed under general supervision;

#### REVENUE AUDITOR 4

This is either advanced level FIGE Office Auditor, entry level Valuation FIGE Auditor, advanced level Individual Office Auditor, advanced level Excise Tax Office Auditor, objective level Corporation Office Auditor, advanced level sales and use tax office auditor, objective level Transfer Fee Audit Specialist, objective level General Purpose Government Specialist, objective level Taxing Jurisdiction Specialist, or objective level Office Audit Reviewer. Positions allocated to this level function as: (1) **advanced level FIGE Office Auditor**, responsible for performing the largest and most complex fiduciary, estate, income, inheritance and gift tax audits; responsible for monitoring the estate inheritance tax mainframe system, including identifying necessary programming changes, system failures, testing, and working directly with the program staff to resolve problems; leadworker for the fiduciary/estate unit; researching and identifying law changes and developing a proposal listing the changes that need to be made by the department; functioning as the team leader for the development and maintenance of all fiduciary, estate, inheritance and gift tax forms; coordinating FAQ's, newsletter articles and other educational material for the fiduciary/estate tax laws; providing technical assistance to those within and outside of the department; reviewing and approving all fiduciary and estate forms submitted to the department; reviewing and approving refunds estate, gift and inheritance tax refunds under a set amount; reviewing and approving all estate, inheritance and gift tax assessments over a set amount; reviewing and updating estate tax procedures; monitoring LAN programs used by the FIGE Unit; and researching, developing and overseeing specialized trust audits. The differences between the objective and advanced level positions include the complexity of the audit, the investigations and research required, the knowledge and in-depth skills required and the independent discretion exercised by the position. Work is performed under general supervision; (2) **entry level Valuation FIGE Auditor**, responsible for the valuation of closely held entities and auditing inheritance, fiduciary, estate, gift and trust tax returns. Work is performed under close supervision; (3) **advanced level Individual Income Tax Office Auditor**. Work is performed under general supervision. The differences between the advanced and objective level positions include the complexity of the audits and investigations performed, the level of knowledge and skills required to perform the assigned duties, the independent discretion exercised by the position, and the level of supervision received; (4) **advanced level Excise Tax Office Auditor**, responsible for performing selective audits of the monthly motor vehicle fuel computer printout to determine that the proper amount of motor vehicle fuel tax is being paid by Wisconsin motor vehicle fuel suppliers; and assisting taxpayers and co-workers. Work is performed under general supervision; (5) **objective level Corporation Office Auditor**. Work is performed under general supervision. The differences between the objective and developmental level positions include the complexity of the audits and investigations performed, the level of knowledge and skills required to perform the assigned duties, the independent discretion exercised by the positions, and the level of supervision received. The objective level auditor also functions as a senior auditor providing guidance, aid, technical support and assistance to developmental level auditors. (6) **objective level Transfer Fee Audit Specialist**, responsible for administering the real estate transfer fee audit program; monitoring county transmittal fee forms for collection purposes; recommending audit selection procedures; identifying and investigating potential violations of transfer fee law; assessing additional fees and grant refunds to grantor of conveyance; and functioning as leadworker in the collection control function for taxes assessed. Work is performed under general supervision; (7) **objective level General Purpose Government Specialist**, responsible for working with and examining financial reports

from the largest-sized local units; planning training of local unit officials; preparing training materials; conducting training workshops and seminars; installing Uniform Charts of Accounts; recommending, establishing and installing local unit records systems; conducting technical meetings with local unit officials; conducting on-site examinations of local unit records in the field; recompile reports for all sizes of local units; and challenging local unit officials' accounting practices. Work is performed under general supervision; or (8) **objective level Taxing Jurisdiction Specialist**, responsible for examining complex reports from municipalities, counties, school and special purpose districts to perfect financial and valuation data used for state aid formulas, property tax apportionment, and statutorily required publication; and providing training and technical assistance to local officials to enable them to prepare tax rolls and properly apply Wisconsin State Tax credit. Work is performed under general supervision; (9) **advanced level Sales and Use Tax Office Auditor**, The differences between the advanced and objective level positions include the complexity of the audits and investigations performed, the level of knowledge and skills required to perform the assigned duties, the independent discretion exercised by the position, and the level of supervision received. An auditor at this level may also be responsible for reviewing the work of other auditors and managing specific tax programs/projects; work is performed under general supervision; or (10) **objective Level Office Audit Reviewer**, objective level Office Audit Reviewer, responsible for reviewing office audit actions for accuracy and completeness, providing training and acting as leadworker for new office auditors, researching technical tax questions, and performing other duties as assigned. Work is performed under general supervision.

## REVENUE AUDITOR 5

This is either objective level Valuation FIGE Auditor, General Purpose Government Finance Financial Data Auditor, Shared Revenue Auditor, advanced level Transfer Fee Audit Specialist or advanced level Corporation Office Auditor work. Positions allocated to this level function as: (1) **objective level Valuation FIGE Auditor**. Work is performed under general supervision; (2) **advanced level General Purpose Government Financial Data Auditor**, responsible for processing financial data received on the GAAP financial statements and supplemental schedules required of certain municipalities and counties; maintaining financial report forms in compliance with the department's revised Uniform Chart of Accounts; and assisting in the maintenance of the financial data reporting and processing systems to ensure receipt of timely and accurate financial data. Work is performed under general supervision; (3) **Shared Revenue Auditor**, responsible for administering distributions made under Chapter 79, Wis. Stats.; timely and properly distributing shared revenues, Wisconsin state property tax credit and tax rate disparity payments to all qualifying taxation districts and counties in Wisconsin; and timely informing each taxation district of the correct major state aids for Full Disclosure. Work is performed under general supervision; (4) **advanced level Transfer Fee Audit Specialist**, responsible for performing the most complex Transfer Fee Audit Specialist audit work. Work is performed under general supervision; or (5) **advanced level Corporation Office Auditor**. The differences between the advanced and objective level positions include the complexity of the audits and investigations performed, the level of knowledge and skills required to perform the assigned duties, the independent discretion exercised by the position, and the level of supervision received. Work is performed under general supervision.

## REVENUE AUDITOR 6

This is either advanced level Valuation FIGE Auditor or Local Government Financial Administration Consultant work. Positions allocated to this level function as: (1) **advanced level Valuation FIGE Auditor**, and as the inheritance tax valuation expert, responsible for handling the largest and most complex valuation and audit matters, including testifying as an expert in litigation cases. Work is performed under general supervision. Differences between the advanced and objective level positions include the complexity of the audits and investigations performed, the level of knowledge and skills required to perform the assigned duties, the independent discretion exercised by the position and the level of supervision received.

**III. QUALIFICATIONS**

The qualifications required for these positions will be determined at the time of recruitment. Such determinations will be made based on an analysis of the goals and worker activities performed and by an identification of the education, training, work, or other life experience which would provide reasonable assurance that the knowledge and skills required upon appointment have been acquired.

**IV. ADMINISTRATIVE INFORMATION**

This classification series was created effective March 19, 1995. The classification specification was modified effective April 23, 2000 and announced in Bulletin CLR/SC-110 to change the classification level assignments of the Excise Tax Office Auditor allocations. The Revenue Auditor 1 and 2 level classifications were abolished and a one level Revenue Auditor classification was created effective December 31, 2000 and announced in Bulletin CLR/SC-123 to implement a semi-automatic pay progression classification.

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